

**Introduced by Senator Cedillo**February 23, 2007

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An act to amend Section 19041 of the Revenue and Taxation Code, relating to tax administration.

## LEGISLATIVE COUNSEL'S DIGEST

SB 1034, as introduced, Cedillo. Taxation: deficiency assessment: protest.

Existing franchise and income tax laws authorize taxpayers to file with the Franchise Tax Board a written protest against a proposed deficiency assessment, provided that the protest is filed within 60 days after the mailing of a notice of the proposed deficiency assessment.

This bill would make nonsubstantive, technical changes to those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 19041 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 19041. (a) Within 60 days after the mailing of each notice of
- 4 proposed deficiency assessment, the taxpayer may file with the
- 5 Franchise Tax Board a written protest against the proposed
- 6 deficiency assessment, specifying in the protest the grounds upon
- 7 which it is based.
- 8 (b) Any protest filed with the Franchise Tax Board on or before
- 9 the last date specified for filing that protest by the Franchise Tax

- 1 Board in the notice of proposed deficiency assessment ~~(according~~  
2 ~~according~~ to Section ~~19034~~ 19034, shall be treated as timely filed.  
3 (c) The amendments made *to this section* by the act adding this  
4 subdivision Chapter 931 of the Statutes of 1999 shall apply to any  
5 notice mailed after December 31, 1999.